



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Missouri Veterans Commission Capital Improvement Trust Fund

Cost Allocation Transfers

The Office of Administration (OA) continues to transfer monies from the Missouri Veterans Commission Capital Improvement Trust Fund to the General Revenue Fund to cover a cost allocation for central services provided by state offices, such as the OA, State Auditor, Governor, Lieutenant Governor, Secretary of State, Attorney General, General Assembly, Capitol Police, and Department of Revenue. However, Section 42.300.1, RSMo, requires the fund to be used solely by the Missouri Veterans Commission for construction, maintenance, renovation or equipment needs of veterans' homes and cemeteries in Missouri; transfers defined in the statute; and the administration of the Missouri Veterans Commission. The fund may also be used for matching fund grants for veterans' service officer programs and expenses associated with providing medals, medallions and certificates for service during World War II, the Korean Conflict, and the Vietnam War.

In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)

The Missouri Veterans Commission Capital Improvement Trust Fund did not receive any federal stimulus monies during the audited time period.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.